

# House File 156 - Introduced

HOUSE FILE \_\_\_\_\_  
BY HEDDENS, GASKILL, and  
SCHUELLER

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act relating to permissible uses of physical plant and  
2 equipment levy revenue, and including an applicability  
3 provision.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
5 TLSB 1447HH 82  
6 ak/sh/8

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1 1 Section 1. Section 298.3, subsection 9, Code 2007, is  
1 2 amended to read as follows:  
1 3 9. Purchase of transportation equipment for transporting  
1 4 students and contracting for transportation services. For the  
1 5 purposes of this section, the percentage of physical plant and  
1 6 equipment levy revenue that may be expended by a school  
1 7 district in contracting for transportation services shall not  
1 8 exceed a proportion calculated annually by the department of  
1 9 education, the numerator of which is the combined  
1 10 transportation vehicle depreciation cost for all public school  
1 11 districts in the state and the denominator of which is the  
1 12 combined transportation net operating cost for all public  
1 13 school districts in the state.

1 14 Sec. 2. APPLICABILITY. This Act is applicable for  
1 15 physical plant and equipment levies imposed either through  
1 16 board authorization or voter approval on or after the  
1 17 effective date of this Act, or local option sales taxes for  
1 18 school infrastructure purposes imposed on or after the  
1 19 effective date of this Act.

1 20 EXPLANATION

1 21 This bill concerns permissible uses of physical plant and  
1 22 equipment levy revenue. The bill provides that in addition to  
1 23 utilizing revenue for the purchase of transportation equipment  
1 24 for transporting students, which is currently authorized in  
1 25 Code section 298.3, revenue may also be expended for  
1 26 contracting for transportation services. The bill provides  
1 27 that the percentage of physical plant and equipment levy  
1 28 revenue that may be expended by a school district in  
1 29 contracting for transportation services shall not exceed a  
1 30 proportion calculated annually by the department of education.  
1 31 The bill provides that the proportion consists of a numerator  
1 32 representing the combined transportation vehicle depreciation  
1 33 cost for all public school districts in the state and a  
1 34 denominator representing the combined transportation net  
1 35 operating cost for all public school districts in the state.

2 1 The bill is applicable for physical plant and equipment  
2 2 levies imposed on or after the bill's effective date, and  
2 3 because Code section 423E.1 includes the purposes authorized  
2 4 for the physical plant and equipment levy in the definition of  
2 5 "school infrastructure", the bill is also applicable to local  
2 6 option sales taxes for school infrastructure purposes imposed  
2 7 on or after the bill's effective date.  
2 8 LSB 1447HH 82  
2 9 ak:nh/sh/8